

**HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)**

FRIDAY, THE SEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE DR. JUSTICE G.RADHA RANI**

**REV.I.A.No.2 of 2025
IN
WRIT PETITION NO: 25177 OF 2024**

Between:

M/s. S.V.S. Enterprises, 1st and 4th Floors, 1-1-724/2A and D, 4,
Gandhinagar, Hyderabad -500080, Telangana, Rep. by its Proprietor Mr. P.
Ramesh.

...PETITIONER

AND

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

...RESPONDENTS

Petition under Section 114 r.w. order 47 rules 1 & 2 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to Review the Order, dated 02-01-2025, in Writ Petition No. 25177 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of Grounds filed in the support thereof and upon reading the Order dated 02.01.2025 in WP No. 25177 of 2024 and upon hearing the arguments of **SRI G.NARENDRA CHETTY**, appearing on behalf of the Petitioner and **SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA**, Counsel for the Respondent No. 1, **SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX**, Counsel for the Respondent Nos. 2&3, **SRI DOMINIC FERNANDES, SC FOR CBIT**, on behalf of Respondent Nos.4&5 the Court made the following **ORDER**

Sri G.Narendra Chetty, learned counsel appearing for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader appearing for respondent-State Tax.

Learned counsel for the petitioner submits that apart from other grounds, one of the grounds taken in the writ petition was non-availability of DIN number in the relevant documents and since that point was not decided, the original order may be recalled.

Learned Special Government Pleader opposed the prayer and submits that the petitioner has already given liberty to file the appeal.

In our opinion, the aspect relating to the impact of non-availability of DIN number can be gone into by the Appellate Authority, if such point is raised by the appellant. We find no reason to review our order. The petitioner may file appeal within (15) days from today before the Appellate Authority by taking all possible grounds. If appeal is preferred within (15) days from today, the Appellate Authority shall decide the same on merits and shall not dismiss it on the ground of delay.

Accordingly, this Application stands disposed of.

Registry is directed to keep a copy of this order in the original Writ Petition.

SD/-L. LAKSHMI BABU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi, Union of India-110001.

2. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana, State of Telangana.
3. The Assistant Commissioner (ST), - Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.
6. The Registrar Judicial-I, High Court for the State of Telangana at Hyderabad.
7. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
8. One CC to SRI G.NARENDRA CHETTY, Advocate [OPUC]
9. One CC to SRI DOMINIC FERNANDES, SC FOR CBIT [OPUC]
10. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
11. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
12. Two CD Copies

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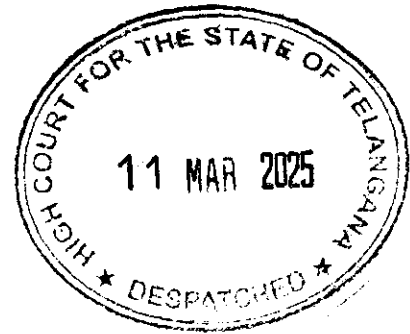


CC TODAY

HIGH COURT

DATED: 07/03/2025

ORDER
REV. I.A.No.2 of 2025
IN
WP.No.25177 of 2024



DISPOSING OF THE I.A.

(15)
11/03/25
JES